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Date: December 11, 2008 Name: Gustavo Siller, Jr. Reg. No. 32,305 Signature: /Gustavo Siller, Jr./

Our Case No. 9281/4578
Client's Reference No. US02051-N

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Atsushi Magara)	
Serial No.: 10/600,938)	
Filing Date: June 20, 2003)	Examiner: Carlos E. Garcia
For Rotary Head with Small Output)	Group Art Unit No.: 2627
Difference and Tape-Medium)	Conf. No. 9448
Recording and Playback Apparatus)	
Using The Same)	

AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

Please enter the following amendments and remarks in response to the Office Action mailed July 11, 2008.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 4 of this paper.